APPENDIX XXIII.

CHAPTER XVII--ARTICLE 299.

Rules for the Training of Officers in Treasury Work.

Officers of the grade of Assistant Commissioners should not be placed in charge of District treasuries until they have been trained in accordance with the following scheme or have already, in the opinion of Government, a sufficient practical experience of treasury work:—

(i) The training should be, as far as possible, in a treasury which should be a representative one, *i.e.*, one where all or the various classes of expenditure are incurred.

(ii) The training should, as far as possible, be under a selected Treasury Officer.

(iii) The training should consist of two parts, one of three months and the other from one to three months.

In the 1st, the officer should undergo training in the various branches of the work; and in the 2nd, he should be in direct charge of the treasury under the supervision of the permanent Treasury Officer.

2. The training during this period will consist of learning the work of—

(1) the Taluk treasury,
and (2) the District treasury.

The officer under training will begin with the Taluk treasury where the officer should learn more especially the manner in which revenue and other receipts are received at the treasury and accounted for. He should also note the relation between the Departmental accounts maintained in the Taluk Office and the collections made. He need not devote much time in acquiring any knowledge of the procedure in making payments at the treasury as in this respect the procedure in a Taluk treasury does not differ essentially from that of a District treasury. He should devote a full week to make himself thoroughly familiar with the procedure followed here, and the important items of work which should receive his particular attention are—

(1) Writing up the several registers of departmental revenue.
(2) Writing up the various subsidiary registers.
(3) Preparation of the daily cash account.
(4) Preparation of the monthly cash account and the several returns.

As it is intended that the officer should himself do each item of work during the period of training, it is desirable that he should go to the Taluk treasury just before the close of the month, so that he may himself prepare a month's accounts that are due to the District treasury.

3. He should then proceed to the District treasury and master its work, branch by branch.

4. He should first spend ten days in the Treasurer's Department where he will learn the procedure of the Treasurer and the Shroff both in the receipt and in the payment of money. He must understand the system of Treasurer's accounts (Articles 342 and 343) and learn how the Treasurer's daily balance sheet is prepared [Article 361 (*b*), (*c*) and (*d*)]. He will incidentally see how cash and notes are put into and taken out of double locks and become practically acquainted with the rules regarding the custody and storage of treasure (Articles 325 to 329) and with the rules relating to the safe custody of padlocks and duplicate keys (Article 330).

The time spent in the Treasurer's Department will afford the opportunity of gaining a practical acquaintance with the rules concerning (*a*) the conditions of currency of silver coin (Articles 526, 528 and 529), the cutting or breaking of silver coin (Articles 530 to 532) and (*c*) counterfeit or reduced coin (Articles 534 to 543). The procedure in making and in receiving a remittance should also be seen. During the ten days spent in the Treasurer's Department, it may well happen that no specie or note remittance takes place, but it is probable that such will take place during the period of training. Whenever such a remittance does take place, the officer in training should take the opportunity of watching the procedure, and of seeing the rules regarding remittances applied. The rules on the subject will be found as regards coin remittances in Articles 585 to 587 and as regards currency note remittances, in Articles 588 to 591.

5. While in the Treasurer's Department, he must pay special attention to the *ex-officio* stamp vendor's accounts, and watch him making entries in the various registers and notice the system whereby at the end of each day the balance in hand of each denomination of stamps may be ascertained at a glance.

6. The officer under training will now pass into the Head Accountant's Department and should bear in mind that, upon his learning the work of this department thoroughly, his efficiency as a Treasury Officer will depend.

7. He must spend sufficient time in this department to make himself thoroughly acquainted with the work of every branch of it. He should observe for three days the work of the clerk or clerks of each branch and do it himself the fourth day. The officer under training should, after he has mastered the work of each individual clerk, sit for ten days with the Head Accountant and see how he checks the work of the clerks.

8. Since the distribution of work among the clerks differs in the various treasuries, it is not possible to lay down a hard and fast rule applicable to every case. It must suffice that he learns the work in turn of every clerk connected with payment and account work and do the work himself for one day.

9. He must, among other things, acquire a thorough knowledge of the method of receiving money at a treasury and granting receipts and of paying money and the general rules on the subject of the vouchers in support of the payments that are to be taken. Special

attention must be paid to the precautions to be taken in ordering and making payments by transfer in account. The persons by whom bills submitted for payments should be drawn, the instances in which countersignature of the bill is required before payment can be made and by whom they should be countersigned, should be learnt. The rules for the preparation of duplicate bills in certain departments and under certain circumstances, should also be studied so that the officer may learn how to avoid double payments first on the original and afterwards on the duplicate bill.

10. Besides the general principles that govern payments at a treasury, referred to in the preceding paragraph, it is necessary for the officer to make himself acquainted with the special rules relating to particular payments. These payments are as follows:—

(*a*) Salary bills of Gazetted Officers.
(*b*) Pay of Establishments.
(*c*) Contingent Expenditure.
(*d*) Pensions.
(*e*) Savings Bank Accounts.
(*f*) Local and other Funds.
(*g*) Departmental, *e.g.*, Forest Department, Public Works Department, etc., General.
(*h*) Miscellaneous payments.
Refunds.
Discount on Stamps.
(*i*) Interest on Government and other securities.

11. While in the Head Accountant's Department, the officer in training will have the opportunity of becoming practically acquainted with the rules and procedure relating to the issue and payment Remittance Transfer Receipts and Supply Bills.

The rules on the subject of the care of bill forms are given in Articles 443 to 445.

The conditions on which Remittance Transfer Receipts may be issued will be found in Article 174.

12. An intimate and accurate acquaintance with the rules and procedure relating to deposits on the part of a Treasury Officer is of great importance. More than once the perpetration of a fraud has occurred in connection with deposit transactions. In the Head Accountant's Department he will have the opportunity of seeing the rules on the subject put into practice. The rules limiting the class of transactions that may be treated as deposits are given in Articles 212 to 215. The rules regarding the receipt of deposits will be found in Articles 211 to 225. The procedure regarding the repayment of deposits is contained in Articles 217, 226 to 231.

13. The process of watching the procedure in connection with the receipt and payment of money referred to in the foregoing paragraphs, involves also the process of recording the receipts and payments in the accounts of the treasury. A few general rules on the subject are given in Article 357. It has been stated in paragraph 8 that the officer in training must do with his own hands for one day each portion of the

work in the Account Department after he has learnt the manner in which it should be done. This applies to the account as well as to the audit processes.

14. The next process to be mastered is the method of closing the treasury accounts for a day. It is important that the officer should clearly understand the method of check and how it affords the Treasury Officer a satisfactory control over the work of the Treasury subordinates. The rules on this subject are contained in Article 361.

15. In the Accountant's Department the method of daily and other periodical check of the accounts of the *ex-officio* vendor of stamps should be learnt, as also the check on the accounts and returns submitted by branch and sub-depots. Advantage should be taken of the opportunity afforded by the half-yearly stock-taking, if it falls within the period of training, to see how stock is taken of stamps in a local depot and the accuracy of the stock accounts verified.

16. An important portion of the duties of a Treasury Officer consists in the management of the cash balances of his district. The officer in training should make himself acquainted with the orders on the subject of the concentration of the Taluk balances at the District treasury, of the remittance elsewhere of surplus currency notes and of indents for funds. A few general rules on the subject will be found in Articles 335 to 340.

17. The system whereby objections taken by the Account and Audit offices are communicated to the Treasury Officer and dealt with by him should be thoroughly learnt. (Articles 25, 26 and 315.)

18. The next procedure to be learnt is that of the preparation of the accounts to be submitted to the Account Office (Articles 363 to 374). He should see the procedure whereby the taluk transactions are checked in the District treasury, incorporated in the accounts and submitted to the Account Office and the taluk vouchers arranged with those of the District treasury. Special attention should be paid to the postings-register and the system learnt whereby a classified account is prepared for submission to the Account Office. This portion of the work should be taken up in the first few days of a month, so that the officer may gain a knowledge of the manner in which the Taluk treasury accounts are incorporated in those of the District treasury. The officer himself should do the work connected with the postings-register for a couple of days so as to obtain a working acquaintance with the postings-register. Special attention should also be given to the procedure whereby mistakes are corrected (Articles 358 and 359). The method of correcting mistakes discovered in the District and Taluk treasury accounts before the despatch of the consolidated account to the Comptroller as well as after the despatch of these accounts, should be learnt. He should be taught the importance of carefully scrutinising every application for transfers or adjustments and of the Treasury Officer satisfying himself of the necessity for such transfer or adjustment before authorising it. This is necessary as a matter of office discipline, so as to check carelessness and also as a safeguard against fraud. Laxity on the part of the Treasury Officer in this respect may facilitate fraud. All proposals to transfer

from a revenue to a deposit head should be especially and jealously scrutinized. He should further see how the vouchers are prepared for submission with the lists of payments. He should see how the correctness of the account prepared for submission to the Account Office is proved (Article 369), and how the cash balance is verified (Articles 332 and 333).

The importance of the prohibition of the preparation from the treasury records of the departmental controlling officer's account should be explained to, and impressed upon, the officer in training. (Article 40, Rule 1).

19. The officer should learn what *plus* and *minus* memoranda are maintained for, how they are written up, and the purposes which they are intended to serve. These are important accounts and an accurate knowledge of them is necessary.

20. Having learnt the details of the work as above mentioned, the officer will sit for a week with the Treasury Officer in charge and see how he performs his duties and supervises and controls the work of his treasury. The importance of keeping the keys of the Treasury almirahs, etc., in his personal custody and of never entrusting them to the hands of another, should be explained to and impressed upon the officer in training.

21. The last portion of an officer's training will consist in personally performing the duties of a Treasury Officer for three weeks under the supervision, however, of the regular Treasury Officer. He should be given charge in the ordinary way and thus learn to take and give over charge of a treasury. During these three weeks the officer in training should, whenever in doubt upon any point, refer the matter to the regular Treasury Officer.

22. A useful indication of some of the points which require attention in the management of a Treasury will be found in the list of questions compiled for the assistance of inspecting officers given in Appendix XXV and in the list of instructions for the guidance of Treasury Officers enumerated in Appendix XXIV. It will be well for officers in training to study these subjects and to apply them in the course of their training.

APPENDIX XXIV.

CHAPTER XVII—ARTICLE 316.

Instructions for the guidance of Treasury Officers.

[NOTE.—*Defects found under any of these heads will be recorded as Treasury irregularities.*]

The Treasury Officers should see that—

1. General.

1. The instructions contained in Article 18, regarding the preparation and form of vouchers are observed.

(*a*) Vouchers or bills are, as far as possible, drawn in printed forms.

(*b*) Vernacular sub-vouchers and all vernacular signatures other than kannada are transliterated and marks of thumb impressions are attested.

(*c*) All vouchers are filled in and signed in black or blue black ink.

(*d*) The total of the bill has been written both in figures and in words and that they agree.

(*e*) All corrections and alterations in the total of a voucher are attested by the dated initials of the person signing the receipt.

(*f*) No document bearing an erasure is accepted.

(*g*) Except when specifically ordered by the Comptroller, charges against two major heads are not included in one voucher.

(*h*) No payment is made on a voucher or order signed by a clerk instead of by the head of an office, unless authorised by Government.

(*i*) The signature of the messenger or his thumb impression, if illiterate, is taken on the voucher before payment.

(*j*) Bills are countersigned, when necessary, before payment.

(*k*) The necessary certificates are recorded on the voucher.

(*l*) The authority under which deductions are made in a bill is quoted and full particulars of such deductions are furnished.

(*m*) The endorsement on a bill is not un-authorised, incomplete or otherwise irregular.

2. The rules regarding the elimination of pies and annas in Government accounts are followed (Article 8).

3. The vouchers are receipted (with stamp wherever necessary) (Article 14) and the stamps are punched.

4. The arithmetical computations in the bill are correct.

5. In case of duplicate bills, the certificate of non-payment of the original has been taken.

6. Retrenchment orders are always carried out promptly.

7. The bill has been drawn by the competent authority and the signature therein agrees with the specimen signature filed in the treasury.

8. Deduction statements, in the prescribed form, are attached to the bill, wherever necessary.

9. Month for which the bill is drawn and the head of service (Major and Minor and Detailed head) are filled in.

10. Payments are not made after expiry of the period of currency of sanction for the bill.

11. Any correction in the "Pay order" bears his initial and that the amount authorised for payment in cash agrees with the net amount claimed.

12. No overpayment or short-payment is made.

13. The bill, after payment has either been stamped "Paid" or "Paid by transfer."

14. In the case of "Payment by transfer" the head of credit has been fully and correctly given in the pay order.

15. The "Pay order" is signed in full.

16. In the case of payments to persons not in Government service, the special precautions detailed in Article 353 for the identity of the payee are followed.

2. Gazetted Officers' Salary Bills.

1. Salaries are paid only upon the personal claim of the Officer concerned and to his personal receipt.

2. The first salary bill of an officer at a treasury is supported by a last pay certificate or a physical fitness certificate and evidence of age and an order from the Comptroller.

3. Increased or changed rate of salary and furlough allowances are not passed without the instructions (Audit slip) from the Comptroller.

4. Income-tax has been correctly deducted, and in case of exemption on Insurance premia not deducted in the bill, a copy of the receipt attested by the Treasury Officer is attached.

5. Last payment of pay and allowances on death or retirement, is not made without the previous sanction of the Comptroller.

3. Establishment Bills.

1. Temporary establishment has been drawn on a separate bill headed as such with a citation of the order sanctioning it.

2. Separate total has been given for each section of establishment.

3. Either an absentee statement is furnished or an alternate certificate is given and not both.

4. Arrear pay is not drawn in the ordinary monthly bill.

5. Bills for arrears unclaimed for more than six months are not cashed without the sanction of the Comptroller.

6. Last pay certificate attached to the bill is complete in all respects and the dates of giving over and receiving charge are clearly inserted.

7. Establishment bills of newly opened offices are not paid without the sanction of the Comptroller.

4. Travelling Allowance Bills.

1. Purpose of journey has been given in the column provided for it.

2. The name of the headquarters of the Government servant and his pay have been given.

3. The dates and hours at which journey began and ended are given.

5. Contingent Bills.

1. Allotment, expenditure and balance have been given in all detailed contingent bills in the space provided for the purpose.

2. Arrear contingent charges unclaimed for more than three months are not paid without Comptroller's sanction.

3. The numbers and dates of payment of sub-vouchers are given in the columns provided for the purpose.

6.. Refund Bills.

1. Full details of the original credits are given.

2. The original orders of the authority sanctioning the refund are recorded in the bill or duly authenticated copies of the orders attached to the bills.

3. The bill bears the treasury certificate of verification with the original credit.

4. The refund is noted against the original credit in the treasury accounts.

7 Public Works Pass Orders.

1. The amount of the pass order (words and figures) agrees with that of the amount passed for payment on the original contract certificate by the Drawer of the Pass order and the contract certificate attached to the Pass order.

2. A duly stamped acknowledgment for the gross amount passed for payment (*viz.*, amount of the pass order plus the amount adjusted in the bill for claims due by the party) is given on the bill (contract certificate) by the party to whom the amount has been directed to be paid.

8. Loans and Advances.

1. The original or authenticated copy of the order sanctioning the loan or advance is attached to the bill.

2. Special Loans and Advances sanctioned in favour of a private individual are not paid without instructions from the Comptroller.

3. In the case of repayment of advances, the memorandum presented at the treasuries should state the original place, date, and amount of the advance or otherwise give sufficient particulars for its identification.

9. Remittance Transfer Receipts.

1. Remittance Transfer Receipts are issued in accordance with the rules contained in chapter X.

2. R. T. R.'s are paid to the payee named therein and those signed by others for the payees named therein are not accepted.

3. In the case of R. T. R.'s for over Rs. 500, reference to advices received from the issuing treasury is made.

10. Interest.

1. Interest on charitable endowments is paid only on bills pre-audited by the Comptroller.

2. (*a*) Interest on Government and other securities is not paid unless it is enfaced for payment of interest at the treasury.

(*b*) The person to whom or to whose agent's receipt payment is made, is either the person in whose name the security was originally issued or one who derives his title from the said person by a regular chain of endorsements of the form described in the Securities Manual.

(*c*) Interest that remains undrawn for ten years is not paid without the special sanction of the Comptroller.

11. Deposits.

1. Amounts creditable to Revenue and other heads are not credited under Deposits.

2. The amount is credited in the name of the person from whom and not of the Government Officer through whom the money is received.

3. Repayment is made to the party named in the deposit register on a voucher in the prescribed form passed by the Government Officer accepting the deposit.

4. Lapsed deposits are not paid without the sanction of the Comptroller.

5. No new personal deposit account is opened without the sanction of Comptroller, and repayments of personal deposits are made only on cheques signed by the administrators and the repayments do not exceed the balance at credit.

12. Cheques.

Cheque is drawn on the treasury cashing it and in accordance with the instructions contained in Articles 27 to 33.

(*a*) Cheques in favour of Government officers are drawn "to order" and not "to bearer."

(*b*) Cheques drawn "to order" bear a proper chain of endorsement right up to the actual payee.

(*c*) The printed number of the cheque has been taken from the book notified as in use by the officer signing the cheque.

13. Pensions.

Pension is paid on the appearance of the pensioner in person or on production of a life certificate granted by a person whose designation is given, and not dated earlier than the last day of the month for which pension is claimed.

14. Accounts.

1. Accounts are sent on the due dates.
2. Subsidiary registers and schedules with the required challans, vouchers, deduction statements, plus and minus memoranda, etc., are sent with the accounts.
3. No omissions or mistakes occur in the Cash Account, Lists of Payments, Schedules, Plus and Minus Memos and other account papers.
4. The totals of the subsidiary schedules agree with the figures of the cash account.

APPENDIX XXV.

CHAPTER XVII—ARTICLE 322.

Questions for Treasury Inspection.

NOTE.—*Questions are common to both District and Taluk treasuries* (*Questions marked "*" apply only to District treasuries and those marked "†" only to Taluk treasuries.*)

General.

1. When was the treasury last inspected? Have the defects noticed at the last inspection been removed?

2. Who were the officers in charge during the period under review?

3. (*a*) What is the state of the treasury operations? Compare them with those shown in the last report and notice fluctuations, if any.

(*b*) What are the total receipts and payments of the treasury for the year under report?

*(*c*) How many Sub-Treasuries are there in the District?

4. (*a*) Is the accommodation allowed to the treasury suitable and adequate for treasury business and do proper arrangements exist for dealing with the public?

(*b*) How is the Treasury Officer's room situated with reference to his offices?

Treasure.

5. Is the Treasury in a secure room under double locks?

6. Is there a main store of coin?

7. Is it in a safe box, a box or pit in the ground?

8. Is it under double locks?

9. What is the name of the maker of the locks? Are they of approved pattern?

10. Does the $\frac{\text{Treasurer}}{\text{Shroff}}$ keep one key?

11. Does the $\frac{\text{District treasury officer}}{\text{Amildar}}$ keep the other key?

†12. Who keeps the Amildar's keys when he is absent on tour?

13. Does the Treasury Officer always come in person to open the double lock main store? Does he keep his key in a sealed bag?

14. Does he ever send his key by peon or shroff?

†15. Is a register maintained by the Amildar for taking the acknowledgment of the key by the Sheristedar?

16. What is the amount in the $\frac{\text{Treasurer's}}{\text{Sheristedar's}}$ hands at the time of examination and does it agree with the $\frac{\text{Treasurer's}}{\text{Sheristedar's}}$ cash book balance?

17. What is the amount under double locks?

18. Does it agree with the Treasury account balance?

19. Is the treasure which is under double locks so kept in the boxes or other receptacles that the money taken out for issue is that which has been in the treasury longest?

20. Has each chest a memo of its contents, altered and initialed by the Treasury Officer, whenever money is put in or taken out?

21. Does the Treasury Officer register every amount passed into or passed out of double locks at the time with his own hand or with his signature to the entry?

22. Are the different kinds of coins kept apart?

23. Is each kind kept in bags of uniform size?

24. Does each bag contain a slip showing the names of the counter and examiner with dates?

25. Where are the duplicate keys of the District treasury and of the Taluk treasuries?

26. Are the boxes and safes in good order? Are there two locks to each, and who keeps the keys?

27. Are the rules prescribed for the safe custody of the duplicates of the keys of the locks used in the Treasury duly observed?

28. If the bags are kept on trestles, is the strong room so closed as to prevent the insertion of any rod or instrument within the room?

29. Are copies of the Public Works Inspecting Officer's certificate in regard to the strong room being secure and fit for use as such and the Barr Commandant's order prescribing the positions of the sentries, etc., hung up in a conspicuous place and is the latter strictly enforced?

30. What is the date of the Public Works Inspecting Officer's certificate?

NOTE.—*It will be in force for only 12 months.*

31. Does the strong room contain the following?

(*a*) Chests containing valuables deposited for safe custody.
(*b*) Cash chests of other officers.
(*c*) Remittances received late or untested.

32. Is a register or account kept to show the above chests deposited in the treasury under (*a*), (*b*) and (*c*)?

33 Is an original entry made for each chest in this register under (*b*) and a separate subsidiary register kept for noting the daily deposit and return of each chest?

34. Give a list of any money or valuable placed in the treasury for safe custody by Government officers or others.

35. Has the Deputy Commissioner given permission in the case of every cash chest of other departments kept in the strong room and have the reasons for granting the permission been communicated to the Comptroller?

36. Is each chest sealed before being deposited?

37. Does the Treasury Officer examine once a month the condition of boxes of jewellery, bullion and other valuables lodged in the treasury for safe custody and record the result of such examination in the Register of Valuables?

38. Is there any bag or store of coin in the treasury kept apart from the general balance?

39. Does the amount of cash in the treasury agree with the balance shown in the Accountant's cash book?

40. Does the Daily Balance Sheet show correctly its distribution under single and under double locks?

41. Is there a current store chest?

42. Is it under single lock?

43. Who keeps the key?

44. Is the single lock box placed in the strong room every evening?

45. Is the lock enclosed in a sealed bag?

46. Is the amount which is left in the single lock box at night always less than a certain sum?

47. What is that sum?

48. On days when heavy disbursements have to be made and on days when the receipts are large and on days when large remittances have to be shroffed, it must frequently happen that large sums are left temporarily in the sole custody of the $\frac{\text{Treasurer}}{\text{Sheristedar}}$. Are special precautions taken on such days to open the main store two or more times?

49. What is the maximum sum which remains in this way in the custody of the $\frac{\text{Treasurer}}{\text{Sheristedar}}$?

50. If any bags of Rs. 1,000 are shroffed and ready for putting away some hours before the treasury is finally closed, does the $\frac{\text{Treasurer}}{\text{Sheristedar}}$ put them inside the strong room?

Coins.

51. What precautions are taken by the Treasury Officer to see that all coin presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn?

52. To what extent does the Treasury Officer supervise and control the work of the shroffs in examining coin?

53. Are the minimum weights and test scales in good condition and carefully kept?

54. Are rupees supposed to be light tested by those scales before being cut?

55. Is small silver, nickel, copper and bronze readily obtainable at the treasury?

*56. Are requisitions from taluks for small coin promptly answered?

*57. What evidence is there that the Treasury Officer examines the cash balance returns of taluks to see if copper, bronze, nickel or small silver coins are needed by them and if the cash balance in them is neither unduly high nor low?

*58. Do the latest taluk returns show that the supply of small coins at each taluk is enough to meet all demands?

59. Are copper and bronze coins freely taken at the treasury in payment of Government demands?

60. Are they freely issued to all applicants seeking them?

61. Are all remittance boxes received in and sent from the treasury weighed?

62. Give a list of the uncurrent coins in the treasury, showing the number of each and the value credited in accounts?

63. Under what orders received?

64. Are the shroffs conversant with the rules for examination of coins and those for cutting uncurrent coins?

65. How are coins cut?

(Examine a few cut coins and see whether there are any current coins among them.)

66. Are uncurrent silver coins cut under the Coinage Act, credited in accounts at their nominal or actual value? And how are they kept in the treasury?

67. What amount of uncurrent and defaced copper coins are there on hand?

68. Is it kept so apart from the current copper that it cannot be issued by mistake?

69. Is uncurrent coin returned to the $\frac{\text{State Huzur}}{\text{District}}$ Treasury as early as possible?

Currency Notes.

70. Are universal notes and notes of the Madras Circle received freely when tendered in payment of Government demand?

71. Is there a sufficient supply to meet all demands?

72. Is the placard in English and Kannada (regarding encashment of notes) exhibited in a conspicuous place when the balance allows such encashment?

73. Are currency notes arranged in bundles according to denominations?

74. Are they placed in order of receipt?

75. Are they regularly re-issued in order of their receipt?

76. Are the notes of Foreign circles kept apart, but in bundles and with care, in arrangement similar to that observed for Home notes?

77. Are they ever re-issued without special application from the person receiving them?

78. Is commission or discount levied for issue or encashment of notes wherever required?

Stamps.

79. Is the store account of stamps kept regularly up-to-date?

80. What stock is left with the $\frac{\text{Treasurer}}{\text{Sheristedar}}$ and what record is kept of receipts and issues?

81. What is the stock under the Treasury Officer's charge?

82. (1) When was stock actually taken?
(2) By whom?
(3) Was it found to agree with the balance in the registers?

83. Does the Treasury Officer or the $\frac{\text{Treasurer}}{\text{Sheristedar}}$ periodically examine the accounts of the stamp vendors when the book is completed?

(These registers should be filed carefully in the Treasury records.)

84. Are the charges paid from the treasury for sale of stamps in accordance with the rules?

NOTE.—*A few of the stamp vendors' indents on hand should be examined!*

85. Does the Treasury Officer date and initial every entry in the last column in the stamp registers?

86. Do the receipts agree with the invoices of the $\frac{\text{Superintendent of Stamps}}{\text{District Treasury}}$ and the issues with the corresponding receipt entries in the single lock stock registers or indents?

87. Does the Treasury Officer state that he is invariably present when the double lock stamp almirah is opened?

88. How many single lock stock registers are maintained?

89. Does the Treasury Officer date and initial every entry in the last column of each register?

90. How many sale registers are maintained?

91. Is a monthly progressive total carried through each sale register, giving the total sales of each denomination up-to-date in each month and up to the end of the previous month?

92. Do the balances shown at the end of the month agree with the balances shown in the office copy of the stamp account?

93. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the 'total' column of the registers of each kind?

94. Are there any torn or spoilt stamps in store?

95. Are the almirahs or chests in which stamps are stored tinned?

96. Are all the sales at the various Taluk treasuries and at the District treasury posted into the district posting register and added together?

97. Are all the balances in the various Taluk treasuries, the balance under single and double lock in the District treasury and the stamps in transit posted into the district posting register and added together?

98. Are the total sales added to the closing balances?

99. Are the receipts from the $\frac{\text{Superintendent of Stamps}}{\text{District and other treasuries}}$ added to the opening balances?

100. Do these two sets of totals agree item by item every month?

Opium and Ganja.

101. Is the store account of opium and ganja kept regularly up-to date?

102. What stock is left with the Treasurer / Sheristedar ?
(i) Opium
(ii) Ganja.

103. What is kept under the Treasury Officer's charge?
104. When was stock last actually taken?
105. By whom?
106. Was it found to agree with the balances in the registers?
*107. Is the consolidated account for the whole district properly prepared?

Treasury Furniture.

108. How many spare Chubb's or other locks are there in store? Is the padlock register maintained and properly written up, and are the padlocks in good condition?
109. Who keeps their keys?
110. What is the state of the treasure boxes? Are they of uniform size?
111. Is there a scale for weighing Rs. 1,000.
112. Are the scales and weights in order and adequate?

Security.

113. What is the nature and amount of the security given by the Treasurer / Sheristedar ?
114. Is care taken to see that the amount of cash, stamps and opium left in the Treasurer's / Sheristedar's sole custody does not exceed the amount of his security? Examine the balance left with him, with reference to these rules.
115. Where are the bonds and other papers of security kept? When were they last tested?
116. Has the shroff furnished the prescribed amount of security?

General Procedure.

117. Are printed forms (challans) available readily to persons having to pay money into the treasury?
118. Is money ever received without one?

(*N.B.—This question should be answered by an examination of a few day's receipts.*)

†119. Are challans received in the treasury after being first examined by the departmental clerk and entered in departmental accounts?
†120. Are treasury figures of revenue collection verified with departmental figures?

Note.—Departmental figures should not be copied from Treasury Register.

121. Are payments made before a formal order is obtained from the Treasury Officer?

122. Are the payments entered at once in the proper subsidiary register and numbered in a consecutive monthly series for each register?

(*N.B.— The above two questions are to be answered by a reference to the paid vouchers on hand*).

123. Are standing orders transgressed by the maintenance of a second set of accounts?

(*N.B.—The Treasurer's account of cash transactions is not a second account*).

124. Is the prescribed procedure followed for receiving into and paying money at the treasury?

125. Is every payment made on the authority of a letter of credit, noted thereon?

126. Is the daily balance sheet fully agreed with the Accountant's and the Treasurer's cash book before the establishment leaves office each evening, or immediately on opening office next morning?

127. Does the Treasury Officer verify by inspection the cash balance in the sole charge of the $\frac{\text{Treasurer}}{\text{Sheristedar}}$ before signing the Daily Balance Sheet?

128. Does the Treasury Officer check the accounts daily as laid down in the Code before signing the Accountant's Cash Book?

*129. Does the Treasury Officer see that the monthly cash balance shown against each Taluk treasury agrees with that shown in the Amildar's return? Please state whether the Amildar's returns contain the initials or remarks of the Treasury Officer.

130. Do the officers in charge of Taluk treasuries send a monthly certificate of personal verification of their balances?

131. (*a*) Were there any remittances in transit between the Taluks and the District treasury or between one taluk and another within the district at the end of any of the months covered by the period of inspection.

*(*b*) If so, how was the amount in transit included in the total treasury balance in the district as worked out in the cash account for that month? Are there any amounts charged off as remittances to another district in the accounts of the District treasury for which acknowledgment has not yet been received? Please give particulars of such remittances.

132. Are such of the returns for the Comptroller's Office as are not copies of any register prepared by means of carbon papers written up day by day?

133. Has the Treasury Officer maintained a calendar showing for each month, the accounts and returns which he has to submit and the dates on which they are due?

134. Is the calendar examined by the $\frac{\text{Deputy Commissioner}}{\text{Amildar}}$ at the time of verification of the cash balance on the first day of each month, and at the time of inspection?

135. Are the returns submitted on the due dates and the fact of submission noted in the Calendar? Delays should be noticed.

136. Have all vouchers and consolidated lists connected with the lists of payments been submitted complete? A list of the vouchers and schedules still due for submission should be attached with explanation for the delay in each case.

137. Are all the paid vouchers locked in a box under the key of the Head Accountant / Nagadi Gumastha between the date of payment and of transmission to the Comptroller's Office / District treasury?

138. Are all the paid vouchers returned to the Head Accountant / Nagadi Gumastha every evening?

139. What care is taken for identifying payees not in Government service?

*140. Are the cash balances at Taluk treasuries verified during the tours of District Inspecting Officers, besides the usual annual inspection by the Jamabandi Officers? Enumerate the Taluk treasuries so inspected within the last year.

141. Is the cash balance in the District / Taluk treasury verified on the 1st day of each month by the Deputy Commissioner, (2) or in his absence Amildar or in his absence the next Senior Officer? / Sheristedar.

In what months since the last inspection did the Deputy Commissioner / Amildar omit to verify the balance and why?

142. Are the demand, collection and balance statements or other administrative accounts relating to Land Revenue or other departments compiled in the Treasury Account Department?

143. Taking the challans of two days, see if they are properly entered in the Subsidiary Registers and from there in the Cash Book.

144. Are the Land Improvement and Takavi Loans Registers properly kept?

145. Are accounts received from / submitted by taluks every day regularly and in good condition?

*146. Are they posted in the Taluk Ledger and are the totals of this register verified with the monthly accounts received from taluks?

147. Are the several subsidiary receipt and payment registers and the cash book in prescribed forms, and properly and carefully written up?

148. Are challans and paid vouchers received from / sent by Taluk treasuries on due dates?

149. (*a*) Is the classification made correctly in the first instance?

(*b*) Are there many cases of wrong classification subsequently rectified?

*150. Are the classifications in the Taluk treasury accounts checked by the District treasury before submission to the Audit Office?

151. Is the Treasurer's balance sheet in order and properly written up? When is it closed and signed by the Treasury Officer?

152. The following points should be scrutinised in examining the balance sheet:—

(i) Are the amounts daily given out of the double locks consistent with the requirements of the day?

(ii) To what extent are payments made out of daily receipts?

(iii) Are the monthly closing balances verified by the District Officer / Amildar regularly?

Pensions.

153. Are registers kept of the pension payment orders payable at the treasury?

154. Are they posted up-to-date?

155. Are all entries in them initialled by the Treasury Officer?

*156. Are the pension payment orders payable at taluks sent on to them promptly after being noted in the Pension Payment Order Register? Note any pending in the District treasury.

157. Are the files of Pension Payment Orders payable at the treasury complete according to the above register?

158. Are they accessible to strangers? To any one but the Treasury Officer?

159. Are all deaths, transfers, etc., of pensioners noted in this register?

160. Are the orders in good condition?

161. Has the signature of pensioners been taken on them?

162. Are all payments noted on them?

163. Are they overfull of notes of payment?

164. Are Pension Payment Orders renewed in accordance with rules?

165. Do the renewed Pension Payment Orders bear the old numbers?

166. Are the old pension payment orders destroyed after one year?

167. Is a note made in the remarks column of the register of pension payment orders and in the Treasury officer's half, of the issue of a new pension payment order?

168. Are any pension payment orders improperly detained when a pension has not been claimed for more than one year?

169. Does the Treasury Officer check the pensioner's marks of identification with the original order before paying him?

170. Is a life certificate in accordance with rules obtained in all cases in which a pensioner does not appear in person and is personal attendance insisted on at least once a year?

171. In case of pensioners permanently exempted from personal attendance, is proof of their continued existence obtained every year and recorded?

Interest.

*172. Are separate registers in the prescribed form or separate pages in the same register kept of Government of India Pro-notes, Mysore Government Promissory Notes, and District Board Railway

Debentures on which interest has been made payable at the treasury? Are they posted up-to-date?

*173. Is every authorization of payment at any Taluk treasury noted in these registers?

†174. Are the District Treasury Officer's Pay Orders retained in special files and kept in safe custody?

†175. Are separate files kept for each of the loans relating to several years?

†176. Are payments regularly recorded in these Pay Orders?

*177. Are payments made at the Taluk treasuries recorded by the District treasury in the Register of the notes enfaced for payment?

178. Is a register in the prescribed form kept of Powers-of-Attorney, probates, certificates or other documents connected with the transfer of or drawing of interest on Government securities?

179. Is it posted up-to-date?

*180. Is the check register of Trust Interest Payment orders maintained properly and are all payments made at both the District and Taluk treasuries noted therein?

*181. Are advices relating to these payment orders which have not been paid within six months from the date of issue surrendered to the Comptroller and entries made therefor in the check register cancelled?

Deposits.

182. Are new receipt registers in the prescribed form opened with a separate series of numbers for each register beginning anew each year?

183. Does the Treasury Officer initial each deposit in the receipt register on the day on which the deposit is made?

184. Does he ever question the admissibility of deposit and what care is taken to scrutinise the admissibility of a deposit?

185. Examine the nature of deposits in general and see whether they cannot be treated otherwise than as deposits.

186. Is the order for repayment passed without previous reference to the receipt register?

187. Is each repayment noted against its corresponding credit in the receipt register at the time of payment and initialled by the Treasury Officer?

Personal Deposits.

188. For what accounts are personal ledgers kept and under what authority?

189. Is there a periodical agreement of the balance at credit of a personal ledger account?

190. How many accounts are there and are there any unauthorised accounts?

191. Are there any instances of overdrawals adjusted during the currency of the month?

192. Is every receipt and payment entered in the prescribed register, the balance worked out and the item initialled and dated by the Treasury Officer?

193. Is the register in good order without any unattested erasures or alterations?

Local and other Funds.

194. Are the pass books of the Local bodies received regularly at the treasury and returned promptly by it with the entries filled in?

195. Are the balances at credit of the several Funds banking with the treasury reconciled with the balances as shown in the Pass Books and are any overdrawals allowed?

Supply Bills and Remittance Transfer Receipts.

196. Where are spare stores of bill forms kept?

197. Under whose key?

198. By what precautions maintained in order?

199. Is the numerical series of each class unbroken?

200. Are the books of forms required for the day's use issued in the morning?

201. Are they checked by the Treasury Officer on return in the evening?

202. Is the rule in the Code or Comptroller's letter giving authority for issue of each bill noted in the issue register? Are there any issues for unauthorised purposes?

203. Are the issues of duplicates noted in the issue register?

204. Where are files of original advices received of bills drawn on the Treasury kept?

205. Are the advice lists pasted in guard files in the order of dates?

206. When bills for sums exceeding Rs. 500 are presented for payment, are they checked with advice lists of bills payable?

207. Are the date and amount of payment entered in such cases in the advice lists?

208. In old advice lists of bills payable, are lapses marked off?

209. Are all applications for issue of bills disposed of and advice lists despatched the same day?

Savings Bank.

210. Are all transactions posted in the journal, ledger and pass book at the time of their occurrence?

211. Does the Treasury Officer verify the balance after each transaction and initial it in the journal, ledger and the depositor's pass book?

212. Is the calculation of interest made in the ledger month after month?

213. Is the register of nominations kept up-to-date?

214. Are applications for repayment of deceased depositors' amounts disposed of promptly? (*Note pending applications.*)

215. Are the rules about opening special accounts, *e.g.*, for minors, and repayment from them observed?

216. Are the numbers given to the depositor's accounts consecutive irrespective of the year in which an account is opened?

217. Has there been an instance in which a depositor's number was either altered or the number of a closed account given to a new depositor?

218. Are transfers from one treasury to another effected promptly in accordance with the Savings Bank Rules? Examine pending cases.

219. Are the weekly returns regularly sent to the Comptroller?

Departmental Transactions.

220. Are departmental pass books written up periodically and returned without delay?

221. Are Consolidated Treasury receipts for departmental payments into treasury given promptly?

Miscellaneous.

222. Is a register of Comptroller's orders of retrenchment properly maintained?

223. In whose custody is it?

224. Is reference made to it before new pay is issued?

225. Is a register kept of all gazetted officers drawing their pay from the treasury?

226. Are the entries made in it as soon as each pay slip is received from the Comptroller?

227. Is reference made to this register when a salary bill is presented for payment?

228. Are the corrections to the Mysore Account Codes and other manuals posted up to date?

229. Is the file of Comptroller's circulars complete and indexed? Is it readily accessible?

230. Does the Treasury Officer take poins to see that important new circulars are understood?

231. Are the office registers and records generally in good order?

232. Are lists of pending papers prepared periodically? When was such a list last prepared? Examine pending references.

*233. Are the challans of the District and Taluk treasuries filed and recorded properly?

234. Are the entries in the subsidiary registers of receipts and charges distinct and legible and are they written up with carbon paper?

235. Is a record kept of the audit and objection statements and memoranda received from the Comptroller? Are they promptly disposed of? Examine those pending.

236. Are records sorted and destroyed as per rules?

237. Is a Register maintained for noting the irregularities and errors committed by the Treasury Staff?

238. Is any record kept of the facsimile signature of officers who usually draw bills on the treasury?

APPENDIX XXVI.

CHAPTER XVII—ARTICLE 324.

List of Treasury Records and the periods up to which they should be preserved.

Serial No.	Name of record	Period up to which they should be preserved	Remarks
1	Register of Revenue deposits, Receipts	Permanent ...	
2	Register of Judicial deposits, Receipts	do ...	
3	Register of boxes containing valuables lodged in the treasury.	do ...	
4	Savings Bank Personal ledgers and annual statements.	do ...	
5	Register of Pension Payment Orders	do ...	
6	Audit and Account department circulars	do ...	
7	Register of Powers of Attorney	do ...	
8	Register of Government Promissory notes enfaced for payment of interest.	do ...	
9	Accounts of stamp vendors and court fee labels sold.	do ...	
10	File Book of District Treasury circulars and orders ...	do ...	Taluk treasuries only.
11	Statement of Lapsed Deposits	do ...	
12	Accountant's and Treasurer's Cash books	25 years ...	
13	Registers of receipts subsidiary to cash book. (Except deposit registers).	25 do ...	
14	Register of payments subsidiary to cash book. (Except deposit registers).	20 do ...	
15	Register of repayment of deposits	12 do ...	
16	Treasurer's Daily Balance Sheet	20 do ...	District treasuries only.
17	Register of stamp sales	12 do ...	
18	Register of stock of Opium and Ganja	12 do ...	
19	Plus and Minus memo of stamps	12 do ...	
20	Plus and Minus memo of deposits	12 do ...	
21	Ledger of Personal deposits	12 do ...	
22	Register of Bills issued	12 do ...	
23	Monthly cash account of Receipts and Disbursements.	15 do ...	do
24	Register of pronotes sent for renewal	10 do ...	
25	Daily cash account of receipts and disbursements of Sub-Treasuries.	6 do ...	
26	Taluk Treasury accounts rendered daily and monthly to the District Treasury.	6 do ...	do
27	His Majesty's Jamakarch Account	5 do ...	
28	Savings Bank Journals	20 do ...	
29	Savings Bank Pass books of deposits whose accounts have been closed.	5 do ...	
30	Sheristedar's Number book	3 do ...	Taluk treasuries
31	Challan for money paid into Treasury	3 do ...	
32	Letters of credit	3 do ...	
33	Invoices for cash remittances to treasury	3 do ...	
34	Register of uncurrent coin	3 do ...	
35	Register of objections taken by the Audit Office ...	To be destroyed one year after all the objection items have been cleared.	
36	Register of objection statements	3 years ...	
37	Check register of Trust Interest Payment Orders ...	3 do ...	
38	Register of Payment Orders. (Government Securities).	3 do ...	
39	Register of cut and mutilated coins	3 do ...	
40	Application for R. T. R. and Supply bills... ...	3 do ...	
41	Advice list of R. T. R. and Supply bills	3 do ...	

APPENDIX XXVI—*concld.*

Serial No.	Name of record	Period up to which they should be preserved	Remarks
42	Counterfoil book of Last Pay Certificates	3 years ...	
43	Counterfoil book of intimation sent when money belonging to one treasury is paid into another.	3 do ...	
44	Extract register of receipts and repayments of Personal deposits.	3 do ...	
45	Register of double lock transactions	3 do ...	
46	Advices of transfer of pension	3 do ...	
47	Annual mortality statement of civil pensioners ...	3 do ...	
48	File book of Indent of Currency notes	1 do ...	
49	File book of Invoices of currency notes	1 do ...	
50	File book of Indents for stamp papers	1 do ...	
51	File book of Invoices of stamp papers	1 do ...	
52	Register of silver and copper coins	1 do ...	
53	Register of Gazetted and other officers drawing salary at the treasury.	Till the book is completely used up and carried to the next book.	
54	Cash Balance reports	1 year ...	Taluk treasuries only.
55	"From" and "To" registers	20 years ...	G. O. No. R. 4993-5003—L. R. 396-25-3, dated 7th April 1926.

APPENDIX XXVII.

CHAPTER XIX—ARTICLE 347.

Cheques on Banks.

When cheques on Banks are received in payment of Government dues as laid down in Article 347, the same should be sent immediately or the next day to banks, as particularised below, for realization and credit to the Dewan's Deposit Account, accompanied by an advice in Form 116 and an advice of such remittance sent the very day to the Comptroller. In treasuries other than Bangalore, they may, in order to avoid cost of remittance, be sent once a week unless otherwise instructed by the Comptroller.

I.	Cheques drawn on—	
	The Bank of Mysore, Ltd., Bangalore and its Branches.	To be sent to the Manager, the Bank of Mysore, Ltd., Bangalore.
II.	1. The Imperial Bank of India, Bangalore. 2. The Imperial Bank of India, Madras. 3. The National Bank of India, Madras. 4. The Bangalore Bank, Bangalore. 5. The Chartered Bank of India, Australia and China, Madras. 6. The Mercantile Bank of India. Madras. 7. The Indian Bank, Madras. 8. The Tata Industrial Bank, Madras. 9. Sowcars in Bangalore. 10. The Bangalore City and Central Co-operative Banks.	The Agent, the Imperial Bank of India, Bangalore.
III.	The Imperial Bank of India, Bombay and other recognised banks in the City of Bombay.	The Secretary and Treasurer, the Imperial Bank of India, Bombay.

2. Cheques so remitted should be entered in the Register of "Remittances by cheques" (Form 117) which should be written up day by day and the daily totals of this register taken to the cash book. At the end of each month an extract from this register should be prepared and the total amount charged in the Second List of Payments for the month and the extract sent along with the list as a voucher.

3. On receipt of an advice of credit from the Comptroller, the full value of the cheque should be debited to the head "Cheque Suspense" by crediting the net amount realized to the Revenue head or heads concerned and the difference if any to the head "Remittance by cheques." In the case of dishonoured cheques, the full value should be debited to "Cheque Suspense" and credited to "Remittance by cheques." Full details showing date of realisation and the amount realized should be furnished to the tenderers without any delay. Dishonoured cheques should be returned, on the day of receipt, together with the Bank's slips.

4. Advices of amounts credited and debited to "Remittance by cheques" should be sent to the Comptroller in the same manner as for Cash Remittances but they should not be mixed up.

5. At the end of each month, a plus and minus memo showing the amounts credited and debited to "Cheque Suspense," accompanied by a list of cheques remaining unadjusted should be sent to the Comptroller along with the cash account.

APPENDIX XXVIII.

CHAPTER XIX—ARTICLES 357, 365 AND 370.

Subsidiary Registers and Accounts.

I. The following are the subsidiary registers that are maintained at a treasury, for entering the several items of receipts and payments:—

(1) Register of Revenue receipts in Form 105 (one for each class of revenue, there being separate columns for each detailed head, under which the revenue is to be classified.)
(2) Register of Service funds. (Insurance and Provident funds). Form 118.
(3) Registers of Savings Bank deposits, Savings Bank suspense and Savings Bank transfers.
(4) Register of receipts and payments on account of Local and other funds (Form 118).

NOTE.—Form 105, with suitable modifications, will be used for register of receipts on account of Coffee Cess and Experimental Station Fund.

(5) Registers of receipts of Revenue and Judicial deposits (Form 40).
(6) Registers of Personal deposits (Forms 93 and 94).
(7) Registers of receipts, and payments on account of Palace Deposits, Palace Personal Estate Accounts and Private estates under Government Management (Form 103).
(8) Register of departmental receipts and payments. (Form 103) (Separate registers for each department, *e.g.*, Forest, Electrical, Industrial and Railway departments, His Majesty's Jamakarch account, etc.).
(9) Register of recoveries on account of Boundary Marks Advances (Revenue Survey) (Form 104).
(10) Register of charges for works recoverable from raiyats under Tank Maintenance rules (Form 119).
(11) Register of receipts on accounts of Advance (Form 120).
(12) Register of recoveries of Service payments (Form 120).
(13) Register of cheque suspense (Form 72).
(14) Registers of undisbursed pensions by money orders credited to suspense and repayments (Forms 121 and 125).
(15) Register of receipts on account of Loans (Form 122).
(16) Register of cash remittances within the district and beyond the district.
(17) Register of remittance by cheques (Form 117).
(18) Register of R. T. R.s and Supply bills issued (Form 97).
(19) Register of receipts on account of Education department (Form 107)
(20) Register of miscellaneous receipts (Form 75).
(21) Register of miscellaneous payments (Form 76). (Salaries, establishment, travelling allowance, contingent charges, etc).
(22) Register of payments on account of Education department (Form 76).
(23) Register of remuneration to patels and shanbhogs (Form 76).
(24) Register of Public Works bills paid (Form 106).
(25) Register of pensions paid (Form 87).

(26) Register of payments of interest on Government and other securities (Security Manual).
(27) Register of refunds of Land Revenue (Form 123).
(28) Register of repayments of Revenue and Judicial deposits (Form 38).
(29) Register of payments on account of Trust Interest Fund deposits (Security Manual).
(30) Register of payments on account of Sandal oil Factories.
(31) Register of Revenue Survey cheques paid.
(32) Register of payments on account of loans (Form 124).
(33) Register of R. T. Rs. and Supply bills cashed (Form 99).
(34) Register of transfer transactions (Form 7)8.
(35) Register of daily totals for (i) Revenue, (ii) Deposits, (iii) Local and other funds (iv) Advances, (v) Loans, and (vi) Departmental receipts and payments. (Form 77).

II. The following accounts are rendered by the Taluk Treasury to the District Treasury :—

Daily.

1. Cash account in Form 81.
2. Register of miscellaneous receipts (which could not be classified under any specified head in the treasury accounts) with chalans (Form 75).

Bi-monthly.

1. Original copies of registers of miscellaneous payments with the connected vouchers.
2. Original copies of the subsidiary register for Bills of Education Department.
3. Do do remuneration to shanbhogs and patels.
4. Register of Public Works bills paid.
5. do pensions paid.
6. do Refunds of land revenue.
7. do Payments of interest on Government and other securities.
8. Register of receipts and payments on account of His Majesty's jamakarch account with the connected chalans and vouchers.

Monthly.

1. Cash account in Form 81.
2. Original copies of all other subsidiary registers with the connected chalans and vouchers.

III. The following are the accounts rendered by the District treasury to the Comptroller :—

Bi-monthly.

Lists of payments (Form 83) with copies of registers 1 to 6 and 8 (District and Taluk Treasuries) referred to in para II, with the connected chalans and vouchers.

Monthly.

1. Cash account in Form 82.
2. Copies of subsidiary registers, of revenue receipts for
   (*a*) Sandal oil—Gross receipts.
   (*b*) Stamps.

(*c*) Courts of Law.
(*d*) Civil Works.
(*e*) K. R. S. Irrigation Works—Gross receipts.
(*f*) Kolar Gold Fields Water Works—Gross receipts.
(*g*) Pensions and allowances.
(*h*) Miscellaneous unclassified items of receipts (with chalans).

3. Copies of subsidiary registers of receipts on account of debt heads with the connected chalans.

4. Copies of subsidiary registers of payments (under all heads) with vouchers and deduction statements.

NOTE.—Plus and minus memos wherever necessary should be sent, along with copies of subsidiary registers.

5. Credit statements, in the prescribed form, for the following:—
(*a*) Contribution from the Mysore Pharmaceuticals.
(*b*) Statement of Excise revenue realised in the K. G. F. Sanitary Board and other areas in the Kolar District.
(*c*) Contribution from local and private bodies on account of Medical Institutions.
(*d*) Rents of buildings (Form 10).
(*e*) Contribution from local bodies on account of Veterinary Hospitals and Dispensaries.
(*f*) Army—Military stores suspense receipts.
(*g*) Statements of local and other cesses, collected and credited to the several funds.
(*h*) Items credited to "Miscellaneous" under all major heads.

APPENDIX XXIX.

CHAPTER XIX—ARTICLE 374.

Returns to be submitted to the Comptroller by the Treasuries.

Sl. No.	Name of Return	Due date of despatch by the treasuries	Remarks
	WEEKLY.		
1	Weekly Cash Balance Report	Last working day of the week.	Article 339
2	Journal of Savings Bank Receipts ...	8th, 16th, 24th of the month and 1st of the following month.	,, 371
3	Do Withdrawals		
	MONTHLY.		
4	Cash Balance Reports	5th of the month following	,, 338
5	First List of Payments with the connected schedules vouchers and deduction statements.	14th of the month ...	,, 370
6	His Majesty's Jamakarch Account (original)	19th of the month ...	,, 514
7	Do (Supplemental) ...	10th of the following month	,, 514
8	Second List of Payments and Cash Accounts with the connected schedules, chalans, vouchers, deduction statements and Plus and Minus Memoranda.	7th of the following month	,, 370
	HALF-YEARLY.		
9	Extract of check register of unpaid Trust interest payment orders.	Before 15th January and July.	Securities Manual.
	YEARLY.		
10	Statement of counterfeit coins cut and broken.	15th January ...	Article 554
11	List of unclaimed Revenue and Judicial deposits lapsed to Government.	15th July ...	,, 223
12	Clearance register of Revenue and Judicial deposits.	15th July ...	,, 220
13	Return of Pensioners paid	15th July ...	,, 389
14	Annual statement of Savings Banks transactions.	25th July ...	Savings Bank Rules.
15	Annual statement of undelivered Savings Bank Pass Books.	July ...	
16	List of Government pro-notes enfaced for payment at the Treasury.	January ...	Securities Manual.

APPENDIX XXX.

CHAPTER XX—ARTICLE 383.

Rules regarding the payment of pensions (both Civil and Military) by postal money orders.

1. A Register of Pensions payable by money order will be maintained in each treasury, in Form 126.

2. A pensioner who elects to have his pension paid by money order should present in person to the Treasury Officer a declaration to that effect, with his half of the Pension Payment Order. The Treasury Officer should then identify the pensioner as laid down in Article 379 and the pensioner should be instructed to communicate any change of address. After this is done he should place the declaration and both halves of the Pension Payment Order in the respective pages of the Register referred to in para 1 and the necessary columns therein filled. On a date not later than the 10th of each month, the treasury clerk deputed for this purpose should make out a money order form for each pension placed in the register mentioned above, LESS MONEY ORDER COMMISSION and make corresponding payment entries in the register and in the table at the back of the Pension Payment Orders. The Treasury Officers should sign the money order forms and initial the entries on the back of the Pension Payment Orders after comparing the three documents carefully. He should also see that remittances are made and that payees' receipts are received from the Postal Department in time.

3. The Treasury Officer should watch for the money order receipts for all remittances shown in the Special Register, and in order to minimise the risk of fraud, he should also compare the signature in these receipts every month with the pensioner's signature on the Pension Payment Order. The money order receipts should be pasted in the register in the column provided therefor. He should also satisfy himself once every six months in such a manner as he thinks desirable that the pensioner is alive.

4. The Deputy Commissioners will issue special instructions, making the village officials responsible for reporting promptly the death of any pensioner whose pension is paid by money order.

5. It will not be necessary to prepare a separate pension bill for payments of pension by money order. The payments should be shown in a separate schedule, in Form 127. A certificate in the handwriting of the Treasury Officer and signed by him will be added stating that he has satisfied himself that all payments noted in the schedule have actually been remitted by money order. The above schedule will serve as a voucher and bear the Treasury 'pay' order and the 'paid stamp' when the money has actually been remitted to the Post Office. This schedule should be forwarded with the corresponding List of Payments to support debit in the treasury accounts.

..*

6. The Treasury Officer should obtain every half-year from each pensioner whose pension is remitted by money order a certificate of non-employment as required in Article 523 (a), Mysore Service Regulations, and add the following certificate in the schedule for April and October:—

'Certified that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity either under Government or under a Local Fund during the past six months. In the case of pensioners who were re-employed, the certificate may be suitably amended as required in Art. 523 (b), Mysore Service Regulations.

7. Whenever a money order is returned as unpaid for any reason, the amount thereof may be credited in the treasury accounts to 'W (b), Suspense Accounts, (24) Suspense Accounts, (ii) Undisbursed pensions by money orders.' A detailed statement in Form 121 on account of such credits should be sent monthly along with the cash accounts.

8. Whenever an application is made for the disbursement of the pension amount sent by money order, but returned as undisbursed, the amount may be paid on a voucher headed in red ink 'Payment of undisbursed pension amounts credited to Suspense,' after carefully verifying with the note made in Column 7 of the Register of Pensions payable by money orders, preferred to in para 2 above. Such payments will be governed by Articles 526 to 530, Mysore Service Regulations. A note of the amount having been repaid should be made in red ink with necessary particulars in Column 7 of the Register referred to above.

9. For all such repayments a separate register in Form 125 should be maintained labelled 'Register of repayment of undisbursed pension amounts credited to Suspense.' In the remarks column of the register a reference should be made to the page of the 'Register of pensions payable by money order' in which the repayment is noted with any other remarks such as 'Paid to legal heirs,' etc.

10. A copy of this register should be sent to the Comptroller monthly along with the cash accounts. Along with this schedule, a Plus and Minus Memorandum should be sent, showing for each taluk under his charge (1) Opening balance, (2) Receipts during the month, (3) Repayments during the month and (4) Closing balance. The Treasury Officer should be careful not to pay any amount, unless he is satisfied that it was actually received as unpaid money order and credited to the Suspense Head. The 'Pay Order,' with the entries in the two registers referred to above should all be signed by the Treasury Officer simultaneously.

NOTE.—The scheme of paying pensions by postal money orders has been sanctioned till the nd of June 1928. (*G. O. No. Fl. 7297-352—S. & A. 95-25-2, dated 30th June 1926.*)

APPENDIX XXXI.

CHAPTER XX—ARTICLE 385.

Rules for the record of the Finger Prints of Government Servants and Pensioners and for the utilisation thereof.

PART I.

THE MANAGER OF RECORDING FINGER PRINTS.

1. A permanent record will, in future, be maintained of the thumb and finger prints of the left hand of (i) every newly entertained non-gazetted officer who is required to maintain a service register, and (ii) every pensioner who, prior to retirement, was required to maintain such a register.

2. In the case of every individual newly entertained in Government service, the necessary impressions will be recorded in the service register on the first page of the service book in the case of registers of quarto size and in the column showing personal marks of identification in the case of registers of foolscap size. They should be taken in the presence and under the personal superintendence of the head of the office or other officer whose duty it is to attest the entries in the service register.

In the case of pensioners, the impressions will be recorded (a) on the first page of the pension application on the right hand margin or at the foot of the page, and (b) at the foot of the first page of the Treasury Officer's half of a blank form of the pension payment order; care should be taken to assign and distinguish a separate space for the thumb and each finger. The officer by whom the pension application is prepared will be responsible for the record of the finger prints, which will be forwarded with the application to the authority having power to grant the pension. Each application for pension should be accompanied by a copy of the first page of the pension application with a set of the finger impressions thereon. This copy will be forwarded to the Comptroller for record in his office with the order of Government sanctioning pension.

NOTE (i) This rule does not apply to the case of an applicant for gratuity. When it is impracticable to record the finger prints of an applicant for pension in consequence of leprosy or any other cause, the rule can obviously not be enforced.

(ii) Finger-tip impressions should not be taken on separate slips of paper and pasted to the pension application. Those on the first page of the pension application should be on the right hand margin or at the foot of the page.

(iii) On the first appearance of a pensioner on or after the 1st July of each year, the disbursing officer will take impressions of the thumb and all the

fingers of the pensioner's left hand on the pension bill. The pensioner should then be identified from the particulars given in the disbursing officer's half of the pension payment order. Identification should also be made by an examination of the impressions given on the bill with those pasted on the pension payment order if the pensioner cannot be identified by other means with absolute certainty.

(iv) If in any case attendance before the head of the office be a matter of difficulty or occasion undue expense to the applicant for pension, he may, with the consent of the head of the office, give the impressions before a Magistrate who should satisfy himself as to the identity of the applicant and record a certificate stating that he has done so and that the impressions have been taken in his presence.

3. When an applicant for appointment, leave or pension is sent for medical examination, the medical officer before whom he appears will obtain the left thumb impression of the candidate on the medical certificate. This impression shall afterwards be verified by the head of the office concerned with the impression in the applicant's service book. In the case of applicants for appointment, no service book will be in existence, but if the candidate is successful, a service book for him shall at once be opened and the thumb impression taken thereon shall be compared with that on the medical certificate.

4. The apparatus required for taking impressions consists of the following articles:—

A sheet of tin or copper, 10½ inches by 7, or of such other size as experience may show to be most convenient, screwed down by its corner to a board one inch thick; an ordinary printer's roller and a tin of printer's ink. Both roller and slab must be thoroughly cleansed with kerosine oil on each occasion after use, dried with a rag and put out of the way of dust.

5. The manner in which impressions should be taken is explained below:—

(i) Squeeze a drop of ink on the plate and work it with the roller till it forms an even layer over the surface. The ink must be so thin as to allow the colour of the plate to show through it.

(ii) Then take the little finger of the left hand, roll the bulb slightly on the inked slab and roll it again on the paper in the space marked for that finger; do the same with each of the other fingers and thumb in succession so that the imprints of them may be taken in their allotted places on the paper.

NOTE.—A drop or two of kerosine oil added to the ink makes it more fluid. The inked finger should only be rolled once on the card from one side to the other and then removed cleanly without smudging the pattern. To afford clear scope for identification, the whole of the finger (or thumb) between the tip and first joint must be impressed.

6. To the finger prints, as thus recorded, should be appended a certificate in the following terms:—

"Certified that the above finger prints have been taken in my presence and under my personal superintendence from the left hand of the individual 'whose services are entered in this book' or 'whose pension forms the subject of the application' or 'whose name is entered in this Pension Payment Order'."

PART II.

The Utilisation of Recorded Finger Prints.

7. The principal uses of the record of finger prints directed in rules *supra* are the following :—

(i) It furnishes an absolutely reliable means of establishing the identity of a Government servant transferred to a distant place where he is not known, or sent for medical examination to an officer who is not acquainted with his appearance.

(ii) It places in the hands of officers entrusted with the payment of pensions or the mustering of pensioners an infallible means of detecting attempts at false personation, and resort should be had to this test in all cases where any doubt arises as to the identity of the individual claiming payment of pension.

(iii) It will ultimately render unnecessary the special arrangements now made for the examination of gosha pensioners; a life certificate coupled with a fresh set of impressions will furnish sufficient evidence of identity in such cases.

APPENDIX XXXII.

CHAPTER XXIII—ARTICLE 446.

Custody, Supply and Sale of Stamps.

INTRODUCTORY.

1. Detailed rules for the Control, Manufacture, Custody, Supply and Sale of Stamps, *viz.*, (1) General Stamps used to denote the duties payable under the Stamp Regulation II of 1900, (2) Court Fees Stamps used to denote the fees payable under the Court Fees Regulation, III of 1900, (3) Copy Stamps and (4) Postage Stamps are contained in G. O. No. Fl. 5060-9—St. 18-24-3, dated 12th March 1925 and in pages 159 to 176 of the Stamp Manual. Extracts from these rules relating to the custody, supply and sale of stamps are given in this Appendix.

Kinds of Stamps.

2. The stamps manufactured in the Stamp Manufactory, are of the following descriptions :—

(1) General stamps,
(2) Court Fee stamps,
(3) Receipt stamps,
(4) Copying stamps and
(5) Hundi stamps.

Custody and Supply of Stamps.

3. In connection with the custody and supply of the manufactured stamps referred to in the preceding para there shall be—

(1) A Central Depot at Bangalore.
(2) District and Taluk depots at the various headquarters of districts and taluks.

4. The Assistant Comptroller in charge of State Huzur Treasury, as Ex-officio Superintendent of Stamps shall be in charge of the Central Depot.

5. The Deputy Commissioners, Treasury Department, and the Amildars in charge of Taluk treasuries, shall be in charge of the District and Taluk depots, respectively. The district and taluk officials employed therein, as well as all persons licensed to sell stamps, shall be under the control of the Deputy Commissioners, who are responsible for the safe custody of all stamps received in the District and Taluk depots, and shall duly account for all such stamps and for the revenue realised therefrom.

Central Depot.

6. There shall be maintained in the Central Depot at all times a stock of stamps under each head sufficient for one year's consumption.

7. The Deputy Commissioners of Districts, Treasury Department, shall prepare and transmit to the Superintendent of Stamps, not later than the 31st December in each year, indents for the supply of the various descriptions of stamps needed for the following official year, commencing from the 1st July. The Superintendent shall thereupon prepare a general consolidated indent and forward a copy of the same to the Superintendent, Stamp Manufactory, for his information so as to reach him not later than the 1st June following.

8. It shall be the duty of the Superintendent to keep the District depots regularly supplied with stamps on * indents received, and to take charge of the stamps brought from the Stamp Manufactory.

9. Immediately after the receipt of stamps from the Stamp Manufactory, they shall be counted and made up into sealed packets of prescribed sizes containing the prescribed number of sheets, and they shall be placed in proper receptacles in the strong room, free from contact with any of the walls. The receptacles shall be secured by Chubbs' locks, the keys of which shall be in the sole custody of the Superintendent of Stamps.

10. The Supervisor of the Central Depot shall be *ex-officio* vendor of Transfer Stamps and Foreign Bill labels.

N.B.—Notarial stamps are supplied, on indent, to the Hon'ble the Resident's Treasury, Bangalore, for sale in the Civil and Military Station.

District or Local Depots.

11. Each District depot shall obtain from the Superintendent of Stamps and maintain at all times, a supply sufficient for the requirements of the whole district for at least six months, and shall supply stamps on indents to the Taluk depots. The officers in charge of the District depots shall see that the licensed vendors are regularly supplied with stamps on indents prepared in the prescribed form, and shall periodically examine the accounts, registers, etc., which are maintained by these vendors.

12. As soon as the number of stamps in the Local depot falls below the number issued from the depot in the preceding six months, the officer in charge of the depot shall prepare an indent in the prescribed form for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamps of which a supply is required the total of the balance in the Local depot and any Branch depots † subordinate to it, the

* NOTE.—These indents should be forwarded once a quarter so as to reach the Stamp Superintendent's Office not later than the dates specified below:—

Mysore and Chitaldrug 1st January, 1st April, 1st July and 1st October.
Bangalore and Shimoga 1st February, 1st May, 1st August and 1st November.
Kadur, Tumkur, Kolar and Hassan 1st March, 1st June, 1st September and 1st December.
Small indents for stamps exhausted by an abnormal and unforeseen demand will however be complied with when occasions arise. (Stamp Superintendent's Circular No. 8, dated 1st July 1906.)

† NOTE.—For Branch depots, the figures of the latest periodical return received at the Local depot showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

quantity sold in the preceding six months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. Separate forms shall be used for each kind of stamps.

13. In the case of adhesive stamps, the indent should be for full sheets and not for spare labels. In the case of stamped papers they should be for whole packets and bundles unless smaller quantities will suffice. The adhesive labels are 18 in a sheet, excepting receipt stamps which are 64 in a sheet. General stamp papers of low value from one anna to one rupee are in packets of 1,000 each. Those of higher values are in packs of 500.

14. As soon as possible after the arrival of a supply of stamps from the Central Depot, the officer in charge of the Local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of having been tampered with. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself, or in his presence, immediately on its being opened and checked with the invoice for partial indent placed in it. At the headquarters of a district where the treasury is the Local depot, the boxes or packets should, invariably be placed, immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the Treasury Officer, who must be present all the time the boxes or packets are being opened, and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles, as required in para 17. The Treasury Officer shall compare the entries in these partial invoices with the entries in the final invoice which shall be forwarded to him as soon as the full supply is despatched from the Central Depot and return the latter to the Superintendent of Stamps not later than seven days after its receipt by him, after duly completing the acknowledgment form printed thereunder.

15. The detailed counting of stamps received in a Local depot, should be made by the officer in charge with his own hands. The officer in charge is responsible for observing these instructions, and for satisfying himself as to the number of stamps received before signing the receipt.

16. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are, through any accident, rendered unfit for issue at any time after receipt should be similarly returned as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement and in the Plus and Minus memoranda.

17. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show

the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, * shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

18. The Treasurer shall be the *ex-officio* vendor of all descriptions of stamps in each Local depot. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock. Such sales will be made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

19. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register and on a fixed date near the beginning of each month, he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the *ex-officio* vendor's hands. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure shall be followed if any stamps should be required at any intermediate date. The Government may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable, with reference to the amount of the Treasurer's security or for any other reason.

20. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in English or Kannada entering therein both in quantities and values the receipts from double lock, the daily sales and balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised

*NOTE.—In all cases where stamp registers have to be checked, the actual checked of quantities against values is a very important one, the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared table, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checked 10 per cent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

on account of each description of stamps—namely, General, Court Fees, Receipt and Copy stamps being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

21. The sales to the public of General and Court Fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than Rs. 50. On such sales no discount is allowed.

22. General and Court Fee stamps shall be sold to the licensed vendors for sale to the public provided that the value of stamps sold to any such vendor at one time shall not be less than Rs. 25, which in special cases, may be reduced to Rs. 10 under the orders of the Deputy Commissioner who should record his reasons for such reduction.* To the licensed vendors, a discount is allowed at the following rates :—

General stamps ...	3 per cent.	At District and Taluk head-quarters up to Rs. 50 denomination.
	2 per cent	above Rs. 50 denomination.
	5 per cent.	At other places.
Court Fee stamps...	2 per cent.	Except at the Kolar Gold Fields where licensed vendor will be allowed 5 per cent.

23. Treasury Officers shall see that stamp papers issued from the District treasuries to Taluk treasuries or to vendors for sale to the public are stamped at the top on the back with a stamp containing the name of the District treasury and the date of issue. In the issue of stamps from the District as well as Taluk treasuries, care should be taken to ensure the issue of the stamps in the order of the date of receipt so that the earliest received might be first disposed of.

Taluk or Branch Depots.

24. Every Taluk treasury shall be a Branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the Branch depot, Government may direct the closing of the branch depot. The officer in charge of the Taluk depot will see that the licensed vendors are regularly supplied with stamps on indents and should periodically examine the accounts, registers, etc., which are maintained by these vendors.

25. The Taluk Treasurer, *i.e.*, the Sheristadar shall be the *ex-officio* vendor of stamps at a Branch depot.

26. The officer in charge of the Branch depot shall obtain his supplies from the Local depot to which the Branch depot is subordinate in the same manner as the *ex-officio* vendor at the Local depot obtains his supplies. As a rule and invariably when the value is large, stamps should be sent to Branch depots with specie remittances. When this is not possible and when the value is not large, insurance for the minimum amount allowable is sufficient. The examination of the balance in hand

*The value of copying sheets sold to a vendor at any one time shall not be less than Rs. 10.

and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the Branch depot.

The receipt and examination of stamps on arrival from a Local, Central or other depot should be conducted in the manner laid down in para 14.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the Branch depot in the same manner as the *ex-officio* vendor at the Local depot obtains his supplies from the officer in charge.

27. The supply to be kept in a Branch depot should be equal to the probable demand for three months. The stock should be kept up to this amount by indenting and obtaining supplies from the Local depot from time to time as may be necessary.

28. A supply sufficient for a fortnight shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the Branch depot shall be kept under double lock of the officer in charge of the Branch depot and the *ex-officio* vendor, and given out to single lock as required.

29. Sales from ranch Bdepots will be made subject to the same rules as those from Local depots.

Returns.

30. On the last day of each month, the officer in charge of each Local depot will count or have counted in his presence, stamps of all descriptions in his depot, both those under double lock and those under single lock, and will require the officers in charge of the Branch depots subordinate to him similarly to count the stamps in the Branch depots. He will attach to the statements which should be rendered to the Commissioner of Stamps, *vide* para 31 *infra*, a certificate in the following form :—

"I do hereby certify that I have personally examined and counted or had counted in my presence, all the stamps in store in this Local depot on the ...19..., and found, by actual calculation of numbers and values not less than 10 per cent of the entries having been checked by me personally, that the value of each description is as stated in the margin.* Also that I have received similar certificates from the officers in charge of the subordinate branch depots that they have similarly counted the stamps in their Branch depots on the last day of the month.....of 19 ....., of which the accounts are incorporated in the District Treasury accounts, and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the margin.*

	Rs.
*1 General stamp	...
2 Court Fees stamp	...
3 Receipt stamp	...
4 Copy stamp	...
5 Hundi Stamp	...

The total values of stamps in this depot and the branch depots, as found by the above certified examination, are therefore—

	Rs.		Rs.
1.	General Stamp		
2.	Court Fees Stamp		
3.	Receipt Stamp		
4.	Copy Stamp		
5.	Hundi Stamp		

31. Monthly statements showing the receipts and issues of each Local depot, including the transactions of the subordinate Branch depots shall be prepared by the officer in charge of the Local depot, and forwarded in the first week of the succeeding month to the Commissioner of Stamps, separate statements being prepared for General Stamps, Court-fee stamps, Copy Stamps, Receipt Stamps and Hundi Stamps.

32. These statements shall show for each denomination of stamps the value of the balance in hand at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold and issued during the month and of the balance in hand at the end of the month.

33. Treasury Officers in charge of Local depots shall forward to the Comptroller a monthly return of the receipts and sales of stamps in Form 128.

Postage Stamps.

34. The Honourable the Resident's Treasury (Pay and Accounts Office) at Bangalore shall be taken to be the Central depot for the supply of postage stamps to the treasuries in Mysore.

35. Service postage stamps shall be sold for cash from Local depots to Government officials and to persons specially authorised to purchase and use service stamps on a written application. On such sale no discount is allowed.

36. Ordinary postage stamps shall be sold for cash from Local depots, to officers in charge of Post Offices, receiving offices, to persons licensed to sell general stamps under the rules framed under the Stamp Regulation, 1900, and to the public provided that the value sold to any person at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected Local depots only to Commanding Officers in complete packets, no discount being allowed.

37. Telegraph Masters are required to obtain supplies of postage stamps from the Local depots subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule. No discount is allowed to Telegraph Masters for the sale of stamps.

38. The periodical returns and certificates will be forwarded to the Pay and Accounts Officer, Bangalore.

Sale of Stamps.

39. Every *ex-officio* vendor selling stamps to any person not a licensed vendor and every licensed vendor shall write on the back of every stamp paper which he sells, a serial number, the date of sale, the name and residence of the purchaser and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of that other person also; and the value of the stamp in full in words, and his own ordinary signature; at the same time he shall make corresponding entries in a register to be kept by him in the prescribed form. Any such vendor who shall knowingly make a

false endorsement on the stamp sold or a false entry in his register renders himself liable to prosecution under the Indian Penal Code.

40. Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Deputy Commissioner of the district.

41. Every licensed vendor shall keep a daily account of sales showing the date of sale, a serial number put to each stamp paper, the name of the party to whom sold, the value realised and the amount paid into the treasury.

42. Every vendor shall, at any time, on the demand of the Stamp Commissioner or the Deputy Commissioner of the District or other officer duly authorised by Government, deliver up all stamps remaining in his possession and shall receive back the value thereof, less any discount which may have been allowed.

43. The account books of vendors will be sent for and examined once a quarter by the local Treasury Officer, in order to ensure their being properly kept up; and when these accounts are completely written up, they should be taken from the stamp vendors, a receipt being passed to them for the same, and carefully preserved in the treasury records.

44. When application for an impressed sheet of a particular value is made to a Treasury Officer or to a stamp vendor, the Treasury Officer or stamp vendor shall, if possible, issue a single sheet of that particular value. If a single sheet is not available he shall issue the fewest possible sheets that will aggregate the required value. In the latter case, he shall certify on each sheet that a single sheet of the required value is not available and that he has furnished the fewest possible sheets to make up the required value.

45. When, however, the value of the stamp paper applied for is higher than the highest value of the stamp which a vendor is authorised to sell, such vendor shall not attempt to supply such stamp by the sale of a number of the stamped sheets he is authorised to sell and the use of the certificate referred to in para 44.

APPENDIX XXXIII.

CHAPTER XXXV—ARTICLE 599.

Additional Rules for Remittances of Treasure by Railway.

PREVIOUS NOTICE TO RAILWAY COMPANIES.

1. When large remittances of not less than 20 lakhs are made at one time, notice should be given some time beforehand to the railway authorities at the station of despatch in order that wagons of convenient sizes may be brought together.

Loading.

2. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the inside, and all doors that can be opened from the outside should be secured by good padlocks.

(1) Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

(2) It is the duty of the remitting Treasury Officer to supply the padlocks, and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer should take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer should return the padlocks through the officer in charge of the escort; otherwise a receipt should be given to the escort officer and the locks returned as soon as possible, by parcel post or by rail or through the Shroff.

3. The Treasury Officer will superintend, personally or by substitute, the loading of the vans, jointly with the escort officer who is to travel in charge, and will hand him a paper of instructions (Form 129) and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Escort.

4. The escort accompanying the treasure to the station, and protecting the loading should be of the strength which may be fixed by the Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining breakvan, if the remittance is carried by goods train or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by Government. There should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from

the train for any reason, the Station Master or the Guard in charge of the train will warn the Military Guard in charge of the treasure, in order that the necessary arrangements may be made to guard the treasure.

5. As the rules for the guidance of the guard require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

6. Arrangements for the relief of the guard will be made by the Military Department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of freight.

7. The railway fares and freight will be paid in cash, for which purpose the Military or other officer may obtain from the treasury the required amount [see Article 165(*c*)]. A requisition should be made on the railway authorities in the following form :--

"To the Station Master,..... .....

Conveyance by railway to..... is required for treasure to the value of.....lakhs of rupees loaded for.....and contained in..... .....wagons."

The Station Master will give the Guard a paper notifying that he is in charge of treasure loaded in so many wagons.

The requisition mentioned above must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided—*vide* para 1.

Treasure should always be booked through to the final station. and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations,

The Government of India have approved of the adoption on the railways mentioned in the margin, of the undermentioned rates and conditions for the carriage of treasure including specie, bullion, etc., the property of the State :--

Madras and Southern Mahratta Railway including Mysore Section.

(i) Up to 27 maunds, 2 pies per maund per mile.

Above 27 and up to 81 maunds, 1⅔ pies per maund per mile.
Above 81 and up to 270 maunds, 1⅓ pies per maund per mile.
Over 270 maunds, 1 pie per maund per mile.

Escort :—

(*a*) One man to travel free, both on the outward and return journey, as a third class passenger, when the consignments of treasure are over 54 and under 135 maunds.

(*b*) Two men when the consignments are over 135 and under 270 maunds.

(*c*) Four men when the consignments are of 270 maunds and over.

(*d*) When a consignment amounts to 20 lakhs of rupees or more (625 maunds or more), a guard of four men to be allowed, with a return passage free of extra charge.

(ii) The minimum charge for treasure shall be as for one maund, fractions of a maund above one maund being charged as follows:—

Under 10 seers, as 10 seers.
Exceeding 10 seers, but not exceeding 20 seers, as 20 seers.
Exceeding 20 seers, but not exceeding 30 seers, as 30 seers.
Exceeding 30 seers, but not exceeding 40 seers, as 40 seers.

(iii) Copper, bronze and nickel coin by passenger train in quantities over five maunds is carried at the rate of one pie per maund per mile, subject to a minimum charge as for ten maunds; in quantities of five maunds and under at $1\frac{2}{3}$ pies per maund per mile.

Small Coin Remittances.

8. For remittances of nickel, copper and bronze coin the procedure will be that laid down in paras 1 to 7.

Note Remittance.

9. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.